



3015 (02-09-04)

ANNUAL REPORT

OF

Name: THORP MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 300 WEST PROSPECT STREET
P.O. BOX 334
THORP, WI 54771-0334

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: THORP MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 300 WEST PROSPECT STREET

P.O. BOX 334

THORP, WI 54771-0334

When was utility organized? 1/1/1904**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: ELLEN M SCHMIDT**Title:** CITY CLERK TREASURER**Office Address:**

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5371**Fax Number:** (715) 669 - 7407**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: WILLIAM G MILLER**Title:** AUDIT SUPERVISOR**Office Address:** COHEN & ASSOCIATES, CPA'S

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohen@coredcs.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: WILLIAM G MILLER**Title:** AUDIT SUPERVISOR**Office Address:** COHEN & ASSOCIATES, CPA'S

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohen@coredcs.com**Date of most recent audit report:** 3/1/2000**Period covered by most recent audit:** CALENDAR 1999

Names and titles of utility management including manager or superintendent:

Name: PETER VAN CALLAR**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:** CITY OF THO

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5808**Fax Number:** (715) 669 - 7407**E-mail Address:**

Name: ROGER C KELL**Title:** WATER UTILITY OPERATOR**Office Address:** CITY OF THORP

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5808**Fax Number:** (715) 669 - 7407**E-mail Address:**

Name: TIM MCCREDDEN**Title:** WASTEWATER TREATMENT PLANT OPERATOR**Office Address:** CITY OF THORP

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5373**Fax Number:** (715) 669 - 7407**E-mail Address:**

Name of utility commission/committee: THORP MUNICIPAL UTILITY BOARD

Names of members of utility commission/committee:

DR WALTER JOHN, MEMBER

RICHARD SYZMANSKI, MEMBER

Is sewer service rendered by the utility? YES

IDENTIFICATION AND OWNERSHIP

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES

Date of Ordinance: 4/10/1961

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	539,782	547,696	1
Operating Expenses:			
Operation and Maintenance Expense (401)	282,321	294,841	2
Depreciation Expense (403)	107,033	95,948	3
Amortization Expense (404)	0	0	4
Taxes (408)	28,119	25,073	5
Total Operating Expenses	417,473	415,862	
Net Operating Income	122,309	131,834	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	122,309	131,834	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	4,930	8,660	8
Interest and Dividend Income (419)	17,513	18,418	9
Miscellaneous Nonoperating Income (421)	0	228	10
Total Other Income	22,443	27,306	
Total Income	144,752	159,140	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	144,752	159,140	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	43,661	48,878	13
Amortization of Debt Discount and Expense (428)	12,599	2,389	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	30,107	23,389	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	86,367	74,656	
Net Income	58,385	84,484	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(459,485)	(522,318)	19
Balance Transferred from Income (433)	58,385	84,484	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	21,651	22
Appropriations of Surplus--Debit (436)	11,868	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(412,968)	(459,485)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
RENTAL OF FARM PROPERTY HELD FOR FUTURE USE	4,930	3
Total (Acct. 418):	4,930	
Interest and Dividend Income (419):		
ON INVESTMENT OF CASH RESERVES	17,513	4
Total (Acct. 419):	17,513	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
TREATMENT PLANT BOND FUND	(6,639)	11
TREATMENT PLANT BOND RESERVE	(803)	12
TREATMENT PLANT REPLACEMENT	19,310	13
Total (Acct. 436)--Debit:	11,868	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	461		208		669	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	108				108	3
Materials	353		208		561	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	461	0	208	0	669	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	220,522	0	319,260	0	539,782	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	3,168				3,168	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	217,354	0	319,260	0	536,614	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,399,171	4,047,717	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,063,502	970,624	2
Net Utility Plant	3,335,669	3,077,093	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	15,463	23,833	6
Special Funds (125)	305,178	282,930	7
Total Other Property and Investments	320,641	306,763	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	61,761	54,086	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	108,194	103,153	11
Other Accounts Receivable (143)	5,282	6,312	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	22,846	23,074	15
Prepayments (165)	1,005	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	199,088	186,625	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	113,870	126,469	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	113,870	126,469	
Total Assets and Other Debits	3,969,268	3,696,950	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	394,827	299,931	21
Appropriated Earned Surplus (215)	294,820	282,930	22
Unappropriated Earned Surplus (216)	(412,968)	(459,485)	23
Total Proprietary Capital	276,679	123,376	
LONG-TERM DEBT			
Bonds (221)	780,000	845,000	24
Advances from Municipality (223)	582,142	553,538	25
Other long-Term Debt (224)	4,095	4,056	26
Total Long-Term Debt	1,366,237	1,402,594	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	26,315	25,385	28
Payables to Municipality (233)	3,695	26,660	29
Customer Deposits (235)	2,005	2,255	30
Taxes Accrued (236)	20,531	17,487	31
Interest Accrued (237)	13,717	15,122	32
Other Current and Accrued Liabilities (238)	2,934		33
Total Current and Accrued Liabilities	69,197	86,909	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,257,155	2,084,071	38
Total Liabilities and Other Credits	3,969,268	3,696,950	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,282,097	2,714,674	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)		128,988			5
Construction Work in Progress (395)	273,412				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,555,509	2,843,662	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	391,297	672,205	0	0	9
Total Accumulated Provision	391,297	672,205	0	0	
Net Utility Plant	1,164,212	2,171,457	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	373,285	597,339			970,624	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	29,869	77,164			107,033	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	798	(798)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	30,667	76,366	0	0	107,033	13
Debits during year						14
Book cost of plant retired	12,655	1,500			14,155	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	12,655	1,500	0	0	14,155	19
Balance End of Year	391,297	672,205	0	0	1,063,502	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.52%	2.77%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	19,411	19,639	2
Sewer utility	3,435	3,435	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	22,846	23,074	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
MORTAAGE REVENUE BOND 1989	1,349	428	1,350	1
MORTAGE REVENUE REFUND 1997	11,250	428	112,520	2
Total			113,870	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	299,931	1
Changes during year (explain):		
WATER PLANT FINANCED BY TIF # 4	41,043	2
SEWER PLANT FINANCED BY TIF # 4	53,853	3
Balance end of year	394,827	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS	05/15/1989	12/01/2000	7.00%	50,000	1
REVENUE REFUNDING BONDS	12/01/1997	12/01/2009	5.00%	730,000	2
Total Bonds (Account 221):				780,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GO PROMISSORY NOTE	11/20/1995	11/20/2005	5.00%	85,263	1
CAPITAL ADVANCE FROM CITY	07/01/1997	03/15/2007	5.00%	17,466	2
GO TRUST FUND LOAN	09/29/1997	03/15/2007	5.30%	130,424	3
OPERATING ADVANCE FROM THE CITY	10/12/1992	10/12/2007	3.00%	150,069	4
GO PROMISSORY NOTE	04/24/1998	04/21/2008	4.82%	198,920	5
Total for Account 223				582,142	
Other Long-Term Debt (224)					
SICK LEAVE ACCRUAL--RETIRED EMPLOYEES	12/31/1999	12/31/2000	0.00%	4,095	6
Total for Account 224				4,095	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	17,487	1
Accruals:		
Charged water department expense	23,795	2
Charged electric department expense		3
Charged sewer department expense	3,773	4
Other (explain):		
NONE		5
Total Accruals and other credits	27,568	
Taxes paid during year:		
County, state and local taxes	17,487	6
Social Security taxes	6,581	7
PSC Remainder Assessment	456	8
Other (explain):		
NONE		9
Total payments and other debits	24,524	
Balance end of year	20,531	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1989 MORTGAGE REVENUE BOND	700	8,062	8,384	378	1
1997 MORTGAGE REVENUE BOND	2,985	34,835	34,891	2,929	2
Subtotal	3,685	42,897	43,275	3,307	
Advances from Municipality (223)					
1979 CITY ADVANCE	0	4,366	4,366	0	3
1992 CITY ADVANCE	0	2,350	2,350	0	4
1995 GO NOTE	0	5,000	5,000	0	5
1998 GO NOTE	1,230	7,184	6,164	2,250	6
1997 GO NOTE	625	876	1,066	435	7
1997 FUND LOAN TRUST	9,582	10,331	12,188	7,725	8
Subtotal	11,437	30,107	31,134	10,410	
Other long-Term Debt (224)					
DEBT PROCESSING FEES	0	764	764	0	9
Subtotal	0	764	764	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	15,122	73,768	75,173	13,717	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	256,522	0	0	1,827,549	0	2,084,071	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
CDBG WELL DEVELOPMENT GRANT	165,664					165,664	4
STATE OF WISCONSIN FOR INTEREST COSTS				7,420		7,420	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	422,186	0	0	1,834,969	0	2,257,155	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS DEFERRED	15,463	2
Total (Acct. 124):	15,463	
Special Funds (125):		
WATER CDBG CONSTRUCTION FUND	10,380	3
SEWER BOND REDEMPTION FUND	20,724	4
SEWER REPLACEMENT FUND	158,659	5
SEWER BOND RESERVE FUND	115,415	6
Total (Acct. 125):	305,178	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	38,642	8
Electric		9
Sewer (Regulated)	69,552	10
Other (specify):		
NONE		11
Total (Acct. 142):	108,194	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS SUPPLIES TO CONTRACTORS	5,282	14
Total (Acct. 143):	5,282	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
SOFTWARE MAINTENANCE	1,005	16
Total (Acct. 165):	1,005	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
OPERATING EXPENDITURES DUE TO GENERAL FUND	3,695	19
Total (Acct. 233):	3,695	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,223,478	0	2,682,101	0	3,905,579	1
Materials and Supplies	19,525	0	3,435	0	22,960	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	382,291	0	634,772	0	1,017,063	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	339,354	0	1,831,259	0	2,170,613	6
Other (specify):					0	7
Average Net Rate Base	521,358	0	219,505	0	740,863	
Net Operating Income	47,922	0	74,387	0	122,309	8
Net Operating Income as a percent of						
Average Net Rate Base	9.19%	N/A	33.89%	N/A	16.51%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	347,379	1
Appropriated Earned Surplus	288,875	2
Unappropriated Earned Surplus	(436,226)	3
Other (Specify):		4
Total Average Proprietary Capital	200,028	
Net Income		
Net Income	58,385	5
Percent Return on Proprietary Capital	29.19%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

WATER DEPARTMENT CONTINUES TO DEVELOP NEW WELLS, FUNDED MAINLY FROM FEDERAL CDBG GRANT. COSTS IN WORK-IN-PROGRESS. ANTICIPATED COMPLETION IN 2000.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 5, 2000

Ms. Ellen M. Schmidt, City Clerk Treasurer
Thorp Municipal Water and Sewer Utility
P.O. Box 334
Thorp, WI 54771-0334

1999 Analytical Review DWCCA-5880-PJL

Dear Ms. Schmidt:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that while you report in the footnotes for both the Water Mains schedule on page W-15 and the Sewer Mains schedule on page S-10 that the new mains were financed partially by special assessments to property owners; we also noted that it was reported in the footnotes for the Water Services schedule on page W-16 that new services were financed by special assessments. However, there are no contributions for either water or sewer mains or water services reported in column (b) of Account 271 on page F-17. Please explain.
2. During our review, we noted that the remainder assessment amount of \$457 for sewer reported on line 3 of Account 408, Taxes on page S-6, is the same as the remainder assessment amount reported for water on page W-6, line 4 of Account 408. Since the remainder assessment is based on operating revenues, the ratio of the remainder assessment should be based on the ratio of each department's percentage of the total revenue. Please follow this procedure in the future.
3. As directed in the head notes of the Sewer Operation & Maintenance Expenses schedule on page S-5, please provide an explanation of the amount in Account 828, Transportation Expenses when compared to the previous year and follow this procedure in the future.
4. Please explain why the utility has not completed the Sewer Services schedule on page S-9 in recent years.
5. Please note that in the future, the sick leave accruals for retired employees which the utility has been reporting in account 224, Other Long Term Debt on page F-14, should be reported in Account 253, Other Deferred Credits on page F-18.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not

FINANCIAL SECTION FOOTNOTES

be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5880.doc

cc: Mr. Walter John

RESPONSE RECEIVED BY MAIL ON 9/22/00.

#1, In '98 & '99 water & sewer mains were installed along West Rusch Street. These were the only additions which were special assessed. The assessments on Rusch street were recorded as contributed capital in 1998.

#2, Will comply in the future.

#3, Re: a/c 828, in 1998 the utility dept. rented heavy equipment for staff to lay sewer main extension along West Rusch Street. In 1999 these expenses were not incurred.

#4, utility does not own sewer services.

#5, will comply in the future.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	215,153	1
Total Sales of Water	215,153	
Other Operating Revenues		
Forfeited Discounts (470)	1,666	2
Other Water Revenues (474)	3,703	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,369	
Total Operating Revenues	220,522	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	81,508	5
General Operating Expenses (680-690)	37,427	6
Total Operation and Maintenance Expenses	118,935	
Other Operating Expenses		
Depreciation Expense (403)	29,869	7
Amortization Expense (404)		8
Taxes (408)	23,796	9
Total Other Operating Expenses	53,665	
Total Operating Expenses	172,600	
NET OPERATING INCOME	47,922	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	37	120	1
Commercial	1	18	71	2
Industrial	2	151	394	3
Total Unmetered Sales to General Customers (460)	5	206	585	
Metered Sales to General Customers (461)				
Residential	637	23,745	101,528	4
Commercial	107	10,692	33,890	5
Industrial	11	5,299	7,618	6
Total Metered Sales to General Customers (461)	755	39,736	143,036	
Private Fire Protection Service (462)	3		2,028	7
Public Fire Protection Service (463)	1		61,621	8
Other Sales to Public Authorities (464)	11	2,926	7,883	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	775	42,868	215,153	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	61,537	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	84	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	61,621	
Forfeited Discounts (470):		
Customer late payment charges	1,666	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,666	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,168	7
Other (specify):		
METER DEPRECIATION IN EXCESS OF COMPOSITE--FROM SEWER	460	8
RECONNECTION	75	9
Total Other Water Revenues (474)	3,703	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	29,502	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	14,962	3
Chemicals (630)	20,769	4
Supplies and Expenses (640)	3,426	5
Repairs of Water Plant (650)	10,706	6
Transportation Expenses (660)	2,143	7
Total Plant Operation and Maintenance Expenses	81,508	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	14,924	8
Office Supplies and Expenses (681)	1,933	9
Outside Services Employed (682)	1,440	10
Insurance Expense (684)	4,094	11
Employees Pensions and Benefits (686)	15,036	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	37,427	
Total Operation and Maintenance Expenses	118,935	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		20,531	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		503	2
Net property tax equivalent		20,028	
Social Security		3,311	3
PSC Remainder Assessment		457	4
Other (specify): NONE			5
Total tax expense		23,796	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195000				3
County tax rate	mills		8.420200				4
Local tax rate	mills		5.014500				5
School tax rate	mills		9.876400				6
Voc. school tax rate	mills		1.704300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.210400				10
Less: state credit	mills		1.621900				11
Net tax rate	mills		23.588500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.014500				14
Combined School Tax Rate	mills		11.580700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.595200				17
Total Tax Rate	mills		25.210400				18
Ratio of Local and School Tax to Total	dec.		0.658268				19
Total tax net of state credit	mills		23.588500				20
Net Local and School Tax Rate	mills		15.527555				21
Utility Plant, Jan. 1	\$	1,269,201	1,269,201				22
Materials & Supplies	\$	23,074	23,074				23
Subtotal	\$	1,292,275	1,292,275				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,292,275	1,292,275				26
Assessment Ratio	dec.		1.023180				27
Assessed Value	\$	1,322,230	1,322,230				28
Net Local & School Rate	mills		15.527555				29
Tax Equiv. Computed for Current Year	\$	20,531	20,531				30
Tax Equivalent per 1994 PSC Report	\$	20,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	20,531					32
Tax equiv. for current year (see note 6)	\$	20,531					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,528		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	101,220		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,630		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	110,378	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	13,952		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	30,397	24,135	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	44,349	24,135	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	22,033		23
Total Water Treatment Plant	22,033	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			6,528	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			101,220	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,630	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	110,378	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			13,952	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	12,500		42,032	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	12,500	0	55,984	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			22,033	23
Total Water Treatment Plant	0	0	22,033	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	49,942		26
Transmission and Distribution Mains (343)	659,764	88,901	27
Fire Mains (344)	0		28
Services (345)	92,737	6,797	29
Meters (346)	61,761	310	30
Hydrants (348)	55,968	9,750	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	920,172	105,758	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,236		34
Office Furniture and Equipment (372)	923		35
Computer Equipment (372.1)	500		36
Transportation Equipment (373)	60,008		37
Other General Equipment (379)	5,260		38
Other Tangible Property (390)	0		39
Total General Plant	67,927	0	
Total utility plant in service directly assignable	1,164,859	129,893	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,164,859	129,893	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			49,942	26
Transmission and Distribution Mains (343)			748,665	27
Fire Mains (344)			0	28
Services (345)			99,534	29
Meters (346)	155		61,916	30
Hydrants (348)			65,718	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	155	0	1,025,775	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			1,236	34
Office Furniture and Equipment (372)			923	35
Computer Equipment (372.1)			500	36
Transportation Equipment (373)			60,008	37
Other General Equipment (379)			5,260	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	67,927	
Total utility plant in service directly assignable	12,655	0	1,282,097	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	12,655	0	1,282,097	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,228	4,228	1
February			3,918	3,918	2
March			4,621	4,621	3
April			4,462	4,462	4
May			4,769	4,769	5
June			4,710	4,710	6
July			4,589	4,589	7
August			4,525	4,525	8
September			4,481	4,481	9
October			4,536	4,536	10
November			4,202	4,202	11
December			4,684	4,684	12
Total for year	0	0	53,725	53,725	
Less: Measured or estimated water used in main flushing and water treatment during year				50	13
Less: Other utility use				185	14
Other utility use explanation:					15
SEWER CLEANING, STREET SWEEPING, SKATING RINK					
Water pumped into distribution system				53,490	16
Less: Water sold				42,868	17
Losses and unaccounted for				10,622	18
Percent unaccounted for to the nearest whole percent (%)				20%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				183	21
Date of maximum: 12/15/1999					22
Cause of maximum:					23
UNKNOWN					
Minimum gallons pumped by all methods in any one day during reporting year				111	24
Date of minimum: 11/20/1999					25
Total KWH used for pumping for the year				214,814	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WEST PROSPECT STREET	10	44	8	18,500	Yes	1
SOUTH ADAMS STREET	11	112	8	24,500	Yes	2
EAST NYE STREET	4	80	8	31,000	Yes	3
NORTH ADAMS STREET	5	72	6	26,400	Yes	4
SOUTH CHURCH STREET	9	350	8	48,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	11	4	1
Location	WEST PROSPECT STREET	SOUTH ADAMS STREET	EAST NYE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JACUZZI	JACUZZI	JACUZZI	5
Year Installed	1995	1999	1995	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	20	32	44	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	10
Year Installed	1984	1999	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	3	3	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	9		14
Location	NORTH ADAMS STREET	SOUTH CHURCH STREET		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	JACUZZI	JACUZZI		18
Year Installed	1991	1995		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	22	65		21
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN		23
Year Installed	1991	1990		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	3	10		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	UNIVERSAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1967		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	156		10
Total capacity in gallons	150,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	12,431	0	0	0	12,431
M	D	6.000	49,468	70	0	0	49,538
P	D	6.000	1,060	0	0	0	1,060
M	D	8.000	7,968	737	0	0	8,705
M	D	12.000	1,543	1,405	0	0	2,948
Total Within Municipality			72,470	2,212	0	0	74,682
Total Utility			72,470	2,212	0	0	74,682

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	375	0	0	0	375		1
L	0.750	318	0	0	0	318		2
M	1.000	33	0	0	0	33		3
M	1.250	8	0	0	0	8		4
M	1.500	2	0	0	0	2		5
M	2.000	2	2	0	0	4		6
M	3.000	1	0	0	0	1		7
M	4.000	2	0	0	0	2		8
M	6.000	2	0	0	0	2		9
M	8.000	2	0	0	0	2		10
Total Utility		745	2	0	0	747	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	289	0	5	0	284	20	1
0.750	472	6	0	0	478	0	2
1.000	24	0	1	0	23	0	3
1.250	7	0	0	0	7	0	4
1.500	3	0	0	0	3	0	5
2.000	12	0	0	(2)	10	0	6
3.000	4	0	0	0	4	0	7
Total:	811	6	6	(2)	809	20	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	239	26	3	3	0	13	284	1
0.750	400	56	3	1	0	18	478	2
1.000	0	8	4	4	0	7	23	3
1.250	0	6	0	0	0	1	7	4
1.500	0	0	1	0	0	2	3	5
2.000	0	9	0	1	0	0	10	6
3.000	0	0	0	2	0	2	4	7
Total:	639	105	11	11	0	43	809	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	59	5			64	2
Total Fire Hydrants	59	5	0	0	64	
Flushing Hydrants						
	58				58	3
Total Flushing Hydrants	58	0	0	0	58	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	110
Number of distribution system valves end of year:	182
Number of distribution valves operated during year:	35

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

TAX EQUIVALENT BASED ON 1994 TAX IS AUTHORIZED BY COUNCIL RESOLUTION DATED 9/8/97

Water Utility Plant in Service (Page W-08)

A/C 325 PUMPS INSTALLED/REMOVED. SEE PAGE W-13

Water Mains (Page W-15)

MAINS FINANCED FROM SPECIAL ASSESSMENTS TO PROPERTY OWNERS AND FROM CITY'S TIF DISTRICT

Water Services (Page W-16)

NEW SERVICE FINANCED BY SPECIAL ASSESSMENTS

Meters (Page W-17)

ADJUSTMENTS COLUMN: PHYSICAL COUNT REQUIRED ADJUSTMENTS OF TWO (2) UNITS

Hydrants and Distribution System Valves (Page W-18)

DISTRIBUTION VALVES OPERATED: IN 1998 40 VALVES WERE OPERATED. ALTHOUGH 1999 OPERATED WAS SLIGHTLY LESS THAN 50%, OUR 2-YEAR AVERAGE HAS BEEN SUFFICIENT TO MEET THE PSC REQUIREMENTS

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	316,456	1
Total Sewage Operating Revenues	316,456	
Other Operating Revenues		
Forfeited Discounts (631)	1,276	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	1,528	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	2,804	
Total Operating Revenues	319,260	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	115,309	8
Maintenance Expenses (831-834)	6,144	9
Customer Accounting & Collection Expenses (840-843)	14,926	10
Administrative and General Expenses (850-857)	27,007	11
Total Operation and Maintenance Expenses	163,386	
Other Operating Expenses		
Depreciation Expense (403)	77,164	12
Amortization Expense (404)		13
Taxes (408)	4,323	14
Total Other Operating Expenses	81,487	
Total Operating Expenses	244,873	
NET OPERATING INCOME	74,387	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	0			1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	633	23,706	124,822	5
Commercial Revenues	106	10,611	44,456	6
Industrial Revenues	11	5,299	138,040	7
Revenues from Public Authorities	9	2,599	9,138	8
Total Measured Service to General Customers (622)	759	42,215	316,456	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	759	42,215	316,456	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
SAPUTO CHEESE DAIRY PLANT	18,450	387,856	165,417	27,540	1
SAPUTO CHEESE DAIRY PLANT #2	941	223,232	171,292	15,360	2
SAPUTO CHEESE WHEY PLANT	39	61,102	27,425	2,250	3

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1,276	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	1,276	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
EQUIPMENT RENTAL	1,528	5
Total Rent from Sewerage Property (634)	1,528	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	25,952	1
Power and Fuel for Pumping (821)	28,986	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	22,790	7
Other Operating Supplies and Expenses (827)	35,698	8
Transportation Expenses (828)	1,883	9
Rents (829)		10
Total Operation Expenses	115,309	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	3,108	11
Maintenance of Collection System Pumping Equipment (832)	114	12
Maintenance of Treatment and Disposal Plant Equipment (833)	2,922	13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	6,144	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	13,330	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,596	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	14,926	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	2,372	20
Outside Services Employed (852)	3,647	21
Insurance Expense (853)	4,869	22
Employees Pensions and Benefits (854)	14,429	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	1,690	25
Rents (857)		26
Total Administrative and General Expenses	27,007	
Total Operation and Maintenance Expenses	163,386	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		3,363	1
Local and School Tax Equivalent on Meters Charged by Water Department		503	2
PSC Remainder Assessment		457	3
Other (specify): NONE			4
Total tax expense		4,323	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	341,755	56,981	7
Interceptor Mains and Accessories (314)	43,306		8
Force Mains (315)	123,017		9
Other Collecting System Equipment (316)	0		10
Total Collection System	508,078	56,981	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	23,116		13
Electric Pumping Equipment (323)	105,559	4,973	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	7,568		16
Total Collection System Pumping Installations	136,243	4,973	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	54,199		17
Structures and Improvements (331)	529,268		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	171,411		20
Secondary Treatment Equipment (334)	659,614		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	25,059		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	303,623		25
Flow Metering and Monitoring Equipment (339)	92,895		26
Outfall Sewer Pipes (340)	121,633		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			398,736	7
Interceptor Mains and Accessories (314)			43,306	8
Force Mains (315)			123,017	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	565,059	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			23,116	13
Electric Pumping Equipment (323)	1,500		109,032	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			7,568	16
Total Collection System Pumping Installations	1,500	0	139,716	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			54,199	17
Structures and Improvements (331)			529,268	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			171,411	20
Secondary Treatment Equipment (334)			659,614	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			25,059	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			303,623	25
Flow Metering and Monitoring Equipment (339)			92,895	26
Outfall Sewer Pipes (340)			121,633	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	1,957,702	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	26,035		33
Other General Equipment (379)	21,470	4,692	34
Other Tangible Property (390)	0		35
Total General Plant	47,505	4,692	
Total utility plant in service directly assignable	2,649,528	66,646	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,649,528	66,646	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			0	28
Total Treatment and Disposal Plant	0	0	1,957,702	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			0	32
Transportation Equipment (373)			26,035	33
Other General Equipment (379)			26,162	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	52,197	
Total utility plant in service directly assignable	1,500	0	2,714,674	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	1,500	0	2,714,674	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
3.000	1,985	0	0	0	1,985	1
6.000	1,599	0	0	0	1,599	2
8.000	19,534	850	0	0	20,384	3
10.000	1,428	1,110	0	0	2,538	4
12.000	5,447	0	0	0	5,447	5
15.000	4,150	0	0	0	4,150	6
16.000	700	0	0	0	700	7
18.000	41,560	0	0	0	41,560	8
Total Utility	76,403	1,960	0	0	78,363	

SEWER OPERATING SECTION FOOTNOTES

Sewage Operating Revenues (Page S-02)

A/C 622 INCLUDES \$40,408 COLLECTED FROM SAPUTO CHEESE--SURCHARGE FOR EXCESS
BOD

Sewer Utility Plant in Service (Page S-07)

MAIN ADDITIONS ARE REFLECTED ON PAGE S-10. FINANCING IS FROM CITY'S TIF AND
PROPERTY OWNER ASSESSMENTS

Sewer Mains (Page S-10)

FINANCING FROM CITY'S TIF AND PROPERTY OWNER ASSESSMENTS
